

# Exhibit 27

**Establishment Inspection Report**  
Zhejiang Huahai Pharmaceutical Co., Ltd.  
Linhai Zhejiang 317016 China

FEI: 3003885745  
EI Start: 05/15/2017  
EI End: 05/19/2017

# Pls' Redactions for Filing

Further, due to this repeat testing as a result of discrepancies in replicate assay values, I reviewed repeat analytical testing for Valsartan, [REDACTED] and [REDACTED]. Valsartan and [REDACTED] exhibited an increased rate of repeat testing. The replicate samples from repeat testing conducted between September 2016 and March 2017 for Valsartan exhibited an average differential in assay results of approximately [REDACTED] ± [REDACTED] % specification [REDACTED]. The replicate samples from repeat testing conducted between September 2016 and March 2017 for [REDACTED] exhibited an average differential in assay results of approximately [REDACTED] ± [REDACTED] % specification [REDACTED].

# Pls' Redactions for Filing

2. Impurities occurring during analytical testing are not consistently documented/ quantitated.